

(12) INTERNATIONAL APPLICATION PUBLISHED UNDER THE PATENT COOPERATION TREATY (PCT)

(19) World Intellectual Property Organization  
International Bureau



(43) International Publication Date  
28 July 2005 (28.07.2005)

PCT

(10) International Publication Number  
**WO 2005/068480 A1**

(51) International Patent Classification<sup>7</sup>: **C07F 9/6584**, 9/113, A61K 31/661

(21) International Application Number:  
PCT/IL2005/000043

(22) International Filing Date: 13 January 2005 (13.01.2005)

(25) Filing Language: English

(26) Publication Language: English

(30) Priority Data:  
60/536,507 15 January 2004 (15.01.2004) US

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(81) Designated States (unless otherwise indicated, for every kind of national protection available): AE, AG, AL, AM, AT, AU, AZ, BA, BB, BG, BR, BW, BY, BZ, CA, CH, CN, CO, CR, CU, CZ, DE, DK, DM, DZ, EC, EE, EG, ES, FI, GB, GD, GE, GH, GM, HR, HU, ID, IL, IN, IS, JP, KE, KG, KP, KR, KZ, LC, LK, LR, LS, LT, LU, LV, MA, MD, MG, MK, MN, MW, MX, MZ, NA, NI, NO, NZ, OM, PG, PH, PL, PT, RO, RU, SC, SD, SE, SG, SK, SL, SY, TJ, TM, TN, TR, TT, TZ, UA, UG, US, UZ, VC, VN, YU, ZA, ZM, ZW.

(84) Designated States (unless otherwise indicated, for every kind of regional protection available): ARIPO (BW, GH, GM, KE, LS, MW, MZ, NA, SD, SL, SZ, TZ, UG, ZM, ZW), Eurasian (AM, AZ, BY, KG, KZ, MD, RU, TJ, TM), European (AT, BE, BG, CH, CY, CZ, DE, DK, EE, ES, FI, FR, GB, GR, HU, IE, IS, IT, LT, LU, MC, NL, PL, PT, RO, SE, SI, SK, TR), OAPI (BF, BJ, CF, CG, CI, CM, GA, GN, GQ, GW, ML, MR, NE, SN, TD, TG).

Published:

— with international search report

For two-letter codes and other abbreviations, refer to the "Guidance Notes on Codes and Abbreviations" appearing at the beginning of each regular issue of the PCT Gazette.

WO 2005/068480 A1

(54) Title: SPHINGOMYELIN, INTERMEDIATES THEREOF AND METHODS FOR PREPARATION OF SAME

(57) Abstract: The invention concerns novel oxazaphospholanes, cyclic and acyclic, and to their use in the synthesis of sphingomyelin and sphingomyelin analogues as well as to synthetic sphingomyelins obtained therefrom. One group of oxazaphospholane according to the invention has the general formula (1) disclosed herein. Specifically, the invention provides the 2S, 3R stereoisomers of the disclosed oxazaphospholanes and sphingomyelins and synthetic methods for their preparation.